| A NEW YORK | IOWA DEPARTMENT OF REVENUE ENVIRONMENTAL PROTECTION CHARGE QUARTERLY RETURN | | If you had nothing to report this quarter, put zeroes on lines 1 and 7. | | EPCQ |
|--|---|----------|---|-------|------|
| 87-002 9/1 | | | | | |
| | | | 1 TOTAL GALLONS | | |
| | | | | | |
| ▲ Permit No. | ▲ For Quarter Ending Date Due | Date Due | 2 EXEMPT GALLONS AND G QUALIFYING FOR CREDI | | |
| | | | 3 GALLONS SUBJECT TO C | HARGE | |
| | | | 4 CHARGE DUE | \$ | |
| I declare that this return is correct and complete. | | | 5 PENALTY | \$ | |
| Signature | Title Date | | 6 INTEREST | \$ | |
| Daytime Phone No.: Check box if this is your final return and give the last date of gallons subject to EPC charge: | | | 7 TOTAL AMOUNT DUE | \$ | |
| | | | | | |

| 8 EXEMPT GALLONS | | |
|---|----|--|
| 9 GALLONS QUALIFYING FOR CREDIT | 9 | |
| 10 TOTAL (add lines 8 and 9, enter on line 2) | 10 | |

INSTRUCTIONS

- TOTAL GALLONS: Enter the total petroleum gallonage placed into all storage tanks for the entire quarter.
- EXEMPT GALLONS AND GALLONS QUALIFYING FOR CREDIT: Enter the total gallons from line 10.
- 3. GALLONS SUBJECT TO CHARGE. Subtract line 2 from line 1.
- CHARGE DUE: The charge rate is 1 cent per gallon. Multiply the gallonage on line 3 by \$.01.
- 5. PENALTY FOR FAILURE TO TIMELY FILE A RETURN OR DEPOSIT: A penalty of 10 percent will be added to the charge due for failure to timely file a return or deposit if at least 90 percent of the correct amount of tax is not paid by the due date. The penalty can only be waived under limited circumstances.
- PENALTY FOR FAILURE TO TIMELY PAY THE CHARGE DUE OR PENALTY FOR AUDIT DEFICIENCY: A penalty of 5 percent will be added to the tax due if at least 90 percent of the correct amount of the charge is not paid by the due date. The penalty can only be waived under limited circumstances.



You must itemize on line 8, 9, and 10 the total gallons entered on line 2 of this form. Failure to itemize will result in disallowance of all gallons shown on line 2 of this form.

Send the Iowa Department of Revenue return to: PO Box 10455
Des Moines IA 50306-0455

If more than one penalty applies,

the 10% penalty is the only one charged.

- 6. INTEREST: Interest accrues on the unpaid portion of charge from the due date on the return. Any fraction of a month is considered a whole month for purposes of computing interest. Interest can never be waived. Check our Web site for interest rates at: www.state.ia.us/tax
- 7. TOTAL AMOUNT DUE: Add the amounts on line 4, 5, and 6. Make check payable to Treasurer, State of Iowa.
- 8. EXEMPT GALLONS: Enter the petroleum gallonage pumped into exempt storage tanks for the entire quarter. These amounts must be included in line 1.
- GALLONS QUALIFYING FOR CREDIT: Enter the petroleum gallonage for the quarter which qualifies for credit under Iowa Code Section 424.6(1).
- 10. TOTAL OF EXEMPT GALLONS AND GALLONS QUALIFYING FOR CREDIT. Add lines 8 and 9, and enter the total here and on line 2 of this form.

Send the return to:

Iowa Department of Revenue PO Box 10455 Des Moines IA 50306-0455

Questions?

E-mail us at idr@iowa.gov